

# LIFE, ACCIDENT AND HEALTH INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_  
 Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 REQUIRED FILINGS IN THE STATE OF: MONTANA Filings Made During the Year 2013

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	xxx	3/1	Company	
	12	Actuarial Certifications Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	13	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	14	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	
	15	Actuarial Opinion	1	EO	xxx	3/1	Company	Y
	16	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	
	17	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	xxx	3/1	Company	
	18	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	xxx	3/1	Company	
	19	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	xxx	3/1	Company	
	20	Analysis of Annuity Operations by Lines of Business	1	EO	xxx	4/1	NAIC	
	21	Analysis of Increase in Annuity Reserves During Year	1	EO	xxx	4/1	NAIC	
	22	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	23	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	24	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	xxx	4/1	NAIC	
	25	Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	
	26	Interest Sensitive Life Insurance Products Report	1	EO	xxx	4/1	NAIC	
	27	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	28	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
	29	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
	30	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	31	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	32	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	33	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	34	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	35	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	36	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	37	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	38	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	39	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	40	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	41	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	42	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	43	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	44	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	45	Statement on par/non-par policies - Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	
	46	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	47	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
	48	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	49	Workers' Compensation Carve Out Supplement	1	EO	xxx	3/1	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	50	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	51	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	52	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	54	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	55	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	56	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	57	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	58	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	59	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	60	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	71	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	X
	72	Audited Financial Reports	1	EO	xxx	6/1	Company	X
	73	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	X

	74	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	X
	75	Independent CPA (change)	1	N/A	N/A		Company	X
	76	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	X
	77	Notification of Adverse Financial Condition	1	N/A	N/A		Company	X
	78	Request for Exemption to File	1	N/A	N/A		Company	X
	79	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	X
	80	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	X
	81	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	X
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Certificate of Compliance	0	0	1	3/1	Domicile	O
	102	Certificate of Deposit	0	0	1	3/1	Domicile	P
	103	Certificate of Valuation	0	0	1	3/1	Company	Q
	104	Annual Statement Montana State Page	1	0	1	3/1	Company	
	105	Filings Checklist Page 1 (with Column 1 completed)	1	0	1	3/1	State	
	106	Genetics Program Charge (GP-12)	1	0	1	3/1	State	R
	107	Holding Company Statement	1	0	0	4/30	State	
	108	Insurance Department Financial Examination Report	0	0	1	When available	Domicile	S
	109	Montana Comprehensive Health Association (MCHA-12) Survey	1	0	1	3/1	State	T
	110	Montana Premium Tax Report & Remittance (SAI 27)	1	0	1	3/1	State	
	111	Quarterly Premium Tax Prepayment Forms (SAI 22)	1	0	1	4/15, 6/15, 9/15, 12/15	State	
	112	Report of Insured Montana Resident (RIMR-12)	1	0	1	3/1	State	V
	113	Small Employer Group Activity Report (SEHRP-12)	1	0	1	3/1	State	W
	114	Funeral Insurance Activity Report (FIAR-12)	1	0	1	3/1	State	AA
	115	State Filing Fees	1	0	1	3/1	State	
	116	Signed Jurat	0	xxx	1	3/1	NAIC	L

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing). \*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

	<b>NOTES AND INSTRUCTIONS (A-N APPLY TO ALL FILINGS)</b>
A	<b>Required Filings Contact Person:</b>  Montana Commissioner of Securities and Insurance, Examinations Bureau: 406-444-2040 or Fax 406-444-3497 E-mail Addresses: Cheryl Donovan at <a href="mailto:cdonovan@mt.gov">cdonovan@mt.gov</a> ; Michelle Scaccia at <a href="mailto:mscaccia@mt.gov">mscaccia@mt.gov</a> ; Tim Morris at <a href="mailto:tmorris@mt.gov">tmorris@mt.gov</a> ; Wayne Barker at <a href="mailto:wbarker@mt.gov">wbarker@mt.gov</a>
B	<b>Mailing Address:</b>  Montana Commissioner of Securities and Insurance Examinations Bureau 840 Helena Avenue Helena, MT 59601
C	<b>Mailing Address for Filing Fees:</b>  Mailing address is same as above. The fee of \$1,900 should be included with the premium tax form and payment due March 1. If due date falls on weekend or holiday, deadline is extended to next business day.
D	<b>Mailing Address for Premium Tax Payments:</b>  Same as B.
E	<b>Delivery Instructions:</b> Make checks payable to "Commissioner of Insurance, State of Montana." All filings must be postmarked no later than the indicated due date. If due date falls on weekend or holiday, deadline is extended to next business day.  The premium tax return (Form SAI 27) with attachments and any payment is due March 1. The annual statement Montana State Page should be attached to the tax return. If possible, the tax return should be printed on blue paper.  If you are completing tax returns for several affiliated companies within a group, and some or all of the companies have a net amount due, please attach a separate check for each company. <b>DO NOT</b> combine amounts for groups of companies.  Note that the tax return requires all companies remit a check for \$1,900 in payment of all Montana filing and renewal fees, plus additional premium taxes due. In the event your company has overpaid premium taxes in 2012, and the overpayment credit is subsequently confirmed by this Department, the credit must be applied toward 2013 quarterly premium tax prepayments.  Montana Administrative Rules pertaining to tax payments: <u>6.6.2706 Adjustments</u> (1) Over the course of the calendar year, the insurer shall make the periodic payment in the amounts specified by ARM 6.6.2704. Any adjustments in the amounts paid must be made in conjunction with the filing of the report and payment of tax on March 1 of each year. Any credit must be carried forward and used to offset future periodic payments. <u>6.6.2704 Methods of Calculation</u> (1) Every insurer shall pay its quarterly premium tax obligation as follows: (a) pay an amount equal to 100% of its prior calendar year premium tax in four equal payments, or (b) pay an amount equal to 90% of current year premium tax obligation, as calculated pursuant to 33-2-705(2), MCA, in four equal payments. <u>6.6.2707 Cessation of Business</u> (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is no longer writing new or renewing existing insurance policies of any type in the state, the commissioner may waive the periodic payment requirements established in these rules. <u>6.6.2708 Application of Refund</u> (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is entitled to a refund, the commissioner may authorize a refund. An insurer is not entitled to receive interest on the refund.
F	<b>Late Filings:</b>  The commissioner may impose a fine [Sections 33-2-701(6) and 33-2-705(6), MCA] if filings are not made in time provided, or suspend or revoke the certificate of authority of any insurer that fails to pay taxes as required. [Section 33-2-705(5), MCA]
G	<b>Original Signatures:</b>  Domestic insurers must submit an annual statement with original signatures on the Jurat page. Foreign insurers may use facsimile signatures or reproductions of original signatures on Signed Jurat page.
H	<b>Signature/Notarization/Certification:</b>  Domestic insurers' annual statement must be verified by the oath of the insurer's president or vice-president and secretary or, if a reciprocal insurer, by the oath of the attorney-in-fact or its like officers if a corporation.
I	<b>Amended Filings:</b>  See NAIC Annual Statement Instructions for guidance on amended filings.
J	<b>Exceptions from normal filings:</b>  Companies must submit a written request for an exemption or extension to the Department of Insurance. Foreign companies must include a copy of any exemption or extension received by its state of domicile to receive such from Montana.
K	<b>Bar Codes (State or NAIC):</b>  Montana is not currently using Bar Codes.
L	<b>Signed Jurat:</b>  Montana waives foreign insurers from filing printed annual statements and NAIC supplements if filed with the state of domicile and the NAIC, and if filed electronically with the NAIC. The Signed Jurat page is due March 1. Facsimile signatures or reproductions of original signatures may be used. In the event that any financial data is refiled or amended, a newly completed Jurat page is required.
M	<b>NONE Filings:</b>  See NAIC Annual Statement Instructions. Exceptions are noted in the instructions.
N	<b>Filings new, discontinued or modified materially since last year:</b>  None of the filings have been discontinued since last year.
O	<b>Certificate of Compliance:</b>  Each foreign insurer shall file a Certificate of Compliance issued by the public official having supervision of insurance in the insurer's state of domicile. It shall certify that the company is duly organized and authorized to transact insurance therein and the kinds of insurance it is authorized to transact. Due March 1.
P	<b>Certificate of Deposit:</b>  Each foreign insurer shall file a Certificate of Deposit issued by the official having supervision of insurance in the insurer's state of domicile. It shall certify the amount and the composition of the deposit maintained by the insurer in another state for the protection of all policyholders, along with a detailed description, including CUSIP# (if available), par value, and/or amortized value and/or market value for each security listed based on the information maintained by insurer's state of domicile. Due March 1.
Q	<b>Certificate of Valuation:</b>  Each foreign insurer shall file a Certificate of Valuation issued by the official having supervision of insurance in the insurer's state of domicile. Due as soon as available.

R	<p><b>Genetics Program Charge Form (GP-12):</b></p> <p>Pursuant to Section 33-2-712 MCA, an insurer is required to pay a fee of \$1.00 to the Commissioner of Insurance per Montana resident insured under any individual or group disability or health insurance policy on February 1 of each year. Any payment due for Genetics Program Charges should be made by attaching a SEPARATE CHECK FOR THE AMOUNT DUE. A Genetics Program Charge Form is enclosed in your packet if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>REPORT IS DUE EVEN IF REPORTING ZERO.</b></p>
S	<p><b>Insurance Department Financial Examination Report:</b></p> <p>A copy of the domicile state examination report of foreign insurers is required to be filed with this Department as soon as the report is filed by the domicile state as a public document. An electronic filing is accepted in lieu of hard copy. Please send to <a href="mailto:cdonovan@mt.gov">cdonovan@mt.gov</a> or <a href="mailto:hkaczmarek@mt.gov">hkaczmarek@mt.gov</a>.</p>
T	<p><b>Montana Comprehensive Health Association (MCHA-12) Survey:</b></p> <p>This report is enclosed if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>REPORT IS DUE EVEN IF REPORTING ZERO.</b></p>
U	<p><b>Quarterly Premium Tax Forms and Instructions (SAI 22):</b></p> <p>Pursuant to Section 33-2-705(7) MCA, and Montana Administrative Rules 6.6.2701 – 6.6.2709, an insurer operating in Montana is required to remit its 2012 premium taxes on a quarterly basis on or before the 15<sup>th</sup> day of the following months: April, June, September, and December.</p> <p><u>6.6.2704 Methods of Calculation</u> (1) Every insurer shall pay its quarterly premium tax obligation as follows:</p> <ul style="list-style-type: none"> <li>(a) pay an amount equal to 100% of its prior calendar year premium tax in four equal payments, or</li> <li>(b) pay an amount equal to 90% of current year premium tax obligation, as calculated pursuant to 33-2-705(2), MCA, in four equal payments.</li> </ul> <p><u>6.6.2707 Cessation of Business</u> (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is no longer writing new or renewing existing insurance policies of any type in the state, the commissioner may waive the periodic payment requirements established in these rules.</p> <p>Include with the 2013 quarterly premium tax remittances a completed voucher form SAI 22. Each insurer is required to file the quarterly prepayment forms with the Department even if no payment is due. If no direct business will be written in Montana during 2013, <u>please return all four voucher forms marked "zero" with the April 15 filing.</u></p> <p>The quarterly premium tax prepayment forms contain line-by-line calculation information, along with additional instructions on the reverse of the quarterly forms.</p>
V	<p><b>Report of Insured Montana Residents (RIMR-12):</b></p> <p>This report is enclosed if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>REPORT IS DUE EVEN IF REPORTING ZERO.</b></p>
W	<p><b>Small Employer Group Activity Report (SEHRP-12):</b></p> <p>This report is enclosed if your company is licensed to transact Disability (Health) insurance in Montana. Due March 1. <b>REPORT IS DUE EVEN IF REPORTING ZERO.</b></p>
X	<p><b>Audited Financial Statements:</b></p> <p><b>FOREIGN INSURERS ONLY</b> – Please refrain from submitting the Audited Financial Statements to this office until further notice.</p>
Y	<p><b>Statement of Actuarial Opinion:</b></p> <p>Domestic insurers are required to submit the actuarial opinion, including a copy of the actuarial report supporting the actuarial opinion together with related actuarial work papers. Due March 1.</p>
AA	<p><b>Funeral Insurance Activity Report (FIAR-12):</b> ARM 6.6.1008 provides that the Commissioner may require issuers of funeral insurance to file a supplement to the annual statement. Funeral insurance is a type of life insurance as defined in MCA 33-20-1501 and may be included in a life insurance policy or a limited policy or certificate with a guaranteed death benefit.</p> <p>This report is enclosed if your company is licensed to transact Life insurance in Montana. Due March 1. <b>REPORT IS DUE EVEN IF REPORTING ZERO.</b></p>

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital .PDF Filing** is the .pdf file for risk-based capital data.

The **Separate Accounts Electronic Filing** includes the separate accounts annual statement and investment schedule detail.

The **Separate Accounts .PDF Filing** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplement .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the quarterly statement data.

The **Quarterly .PDF Filing** is the .pdf for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. . **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**


Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company," If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

 <p><b>MONTANA COMMISSIONER OF SECURITIES AND INSURANCE</b> 840 HELENA AVENUE HELENA, MONTANA 59601 (406) 444-2040</p>		<p><b>2012</b> <b>ANNUAL PREMIUM TAX STATEMENT LIFE COMPANIES</b></p>		
Insurer Name			NAIC Number	
Company Mailing Address	check if new <input type="checkbox"/>	City	State	Zip Code
Tax Contact Mailing Address	check if new <input type="checkbox"/>	City	State	Zip Code
State of Domicile	Tax & Fee Contact Person		Tax Contact Person Telephone Number	
Administrative Office Telephone and Fax Numbers			Toll Free Telephone Number for Policyholder Inquiries	

## SCHEDULE A -- TAXABLE PREMIUM CALCULATION

### PREMIUMS

- |   |              |
|---|--------------|
| 1. Gross life premiums (Ann. Stmt: L/H-pg 24, ln 1, col 5; Health-pg 29, ln 13, col 1)    | \$ _____ [1] |
| 2. Direct A & H premiums (Ann. Stmt: L/H-pg 24, ln 26, col 1; Health-pg 29, ln 12, col 1) | \$ _____ [2] |
| 3. Membership and policy fees and miscellaneous fees                                      | \$ _____ [3] |
| 4. Total Premiums Collected (add lines 1 thru 3)  | \$ _____ [4] |

### DEDUCTIONS

Dividends paid during the current year but credited to the policyholder in a prior year may not be deducted. Dividends which should have been deducted in a prior year may not be deducted in the current year. Policy coupons are to be considered as dividends for the purpose of this report.

- |   |              |
|---|--------------|
| 5. Dividends paid or credited to policyholders on Life policies<br>(Ann. Stmt. L/H-page 24, line 6.5, column 5)*                                    | \$ _____ [5] |
| 6. Dividends paid or credited to policyholders on A & H policies<br>(Ann. Stmt. L/H-page 24, line 26, column 3)*                                    | \$ _____ [6] |
| * If the dividend deduction does not match the dividends reported on the Montana state page, attach a separate schedule reconciling the difference. |              |
| 7. Medicare Title XVIII exempt from state taxes or fees   | \$ _____ [7] |
| 8. Total Deductions/Exemptions (add lines 5, 6 and 7)   | \$ _____ [8] |
| 9. NET TAXABLE PREMIUMS per 33-2-705(1), MCA (line 4 less line 8)   | \$ _____ [9] |

CO. NAME \_\_\_\_\_ NAIC # \_\_\_\_\_ STATE OF DOMICILE \_\_\_\_\_

## SCHEDULE B -- COMPUTATION OF TAX AND FEES

10.	Premium Tax per 33-2-705(2), MCA (2.75% of line 9)	\$ _____ [10]
11.	Retaliatory Amount per 33-2-709, MCA (from Schedule D, Line 3 <u>or</u> 4)	\$ _____ [11]
12.	TOTAL TAXES (add lines 10 and 11)	\$ _____ [12]
13.	Montana premium tax quarterly pre-payments	\$ _____ [13]
14.	Overpayments of prior year premium taxes (as confirmed by credit letter)	\$ _____ [14]
15.	20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2007-2011, per 33-10-230, MCA (ATTACH CERTIFICATES OF CONTRIBUTION)	\$ _____ [15]
16.	100% of Assessments paid in 2012 to the Montana Comprehensive Health Association, excluding HIPAA Plan Liability Assessments per 33-22-1513(6), MCA (PROOF OF PAYMENT AND ASSESSMENT LETTER MUST BE ATTACHED)	\$ _____ [16]
17.	Empowerment Zone New Employees Tax Credit per 33-2-724, MCA (include copy of certification from Montana Department of Labor and Industry)	\$ _____ [17]
18.	Gross Deductions (add lines 15, 16 and 17)	\$ _____ [18]
19.	Allowable Deductions (enter the smaller of line 10 or line 18)	\$ _____ [19]
20.	Total payments and credits (add lines 13, 14 and 19)	\$ _____ [20]
21.	If line 12 is larger than line 20, DIFFERENCE is <b>TAX DUE</b>	\$ _____ [21]
22.	<b>COMPANIES <u>MUST REMIT \$1,900</u> IN PAYMENT OF ALL MONTANA FEES</b>	\$ _____ \$1,900.00 [22]
23.	<b>TOTAL REMITTANCE</b> (add lines 21 and 22)	\$ _____ [23]
24.	If line 20 is larger than line 12, DIFFERENCE is <b>ANNUAL TAX OVERPAYMENT</b>	\$ _____ [24]

**OVERPAYMENT must be carried forward and used to offset future periodic payments.**

The above statement, and attached Schedules C and D, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

Title of Officer	Name of Officer (Type or print)
Date	Signature of Officer

### TAX RETURN CHECKLIST Did You Remember to:

1. \_\_\_\_\_ Attach Annual Statement Montana State Page?
2. \_\_\_\_\_ Include Total Remittance from line 23 (at least \$1,900)?
3. \_\_\_\_\_ Attach documentation for tax credits on lines 15, 16 and 17?
4. \_\_\_\_\_ Indicate your company's NAIC number on front of the tax form?
5. \_\_\_\_\_ Attach explanations for any unusual or extraordinary items?
6. \_\_\_\_\_ Fully complete Schedules C and D and attach them to this statement?

CO. NAME \_\_\_\_\_ NAIC # \_\_\_\_\_ STATE OF DOMICILE \_\_\_\_\_

**SCHEDULE C -- RETALIATORY SCHEDULE  
ATTACHMENT TO 2012 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES  
STATE OF MONTANA**


	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Net Premiums (from Schedule A, Line 9)	_____	_____
2. Tax Rate	_____ 2.75% _____	_____
3. Premium Tax	_____	_____
4. Annuity Considerations	N/A	_____
5. Annuity Tax Rate	N/A	_____
6. Annuity Premium Tax	N/A	_____
7. Certificate of Authority Continuation Fee per 33-2-708(1)(a), MCA	_____ \$ 1,900.00 _____	_____
8. Annual Statement Filing Fee	N/A	_____
9. Assessment for Insurance Department Operations	N/A	_____
10. Other (explain)_____	N/A	_____
11. Other (explain)_____	N/A	_____
12. Total Montana Taxes & Fees (sum of lines 3 and 7, col. A)	_____	XXXXXXXXXXXX
13. Total State of Domicile Taxes & Fees (sum of lines 3, and 6 thru 11, col. B)	XXXXXXXXXXXX	_____

**SCHEDULE D -- CALCULATION OF RETALIATORY TAX  
ATTACHMENT TO 2012 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES  
STATE OF MONTANA**


1. Enter Amount from Schedule C, Line 13, Col. B \_\_\_\_\_
2. Enter Amount from Schedule C, Line 12, Col. A \_\_\_\_\_
3. If Schedule D, Line 1 is larger than Schedule D, Line 2 enter difference on this line and transfer this amount to Schedule B, Line 11 \_\_\_\_\_
4. If Schedule D, Line 2 is larger than Schedule D, Line 1 enter \$0 on this line and transfer \$0 to Schedule B, Line 11 \_\_\_\_\_



**6.6.2708 Application of Refund** (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is entitled to a refund, the commissioner may authorize a refund. An insurer is not entitled to receive interest on the refund.

 <p><b>MONTANA COMMISSIONER OF SECURITIES AND INSURANCE</b>          840 HELENA AVENUE          HELENA, MONTANA 59601          (406) 444-2040</p>		<p><b>PREMIUM TAX REFUND REQUEST FORM</b></p> <p>6.6.2708, ARM</p>	
Insurer Name			NAIC Number
Mailing Address		City	State      Zip Code
State of Domicile	Contact Person and Telephone Number		FEIN Number
<p><b><u>A refund can only be processed if insurer completes the following three items:</u></b></p> <p><input type="checkbox"/> (1) Insurer must complete the calculation in the box at the right</p> <p><input type="checkbox"/> (2) Insurer attaches a completed W-9 form</p> <p><input type="checkbox"/> (3) Please describe in the space below, the reason for the decrease in estimated premium tax liability for 2013</p>		<p><b>Method of calculation for refund.</b>          Calculation subject to audit by Department</p> <p>A. 2012 Overpayment    \$ _____</p> <p>2013 Pre-payment Requirement:</p> <p>B. 100% of 2012 Tax    \$ _____             or</p> <p>C. 90% of 2013 Tax    * \$ _____</p> <p>1. 2012 Overpayment    \$ _____             (A from above)</p> <p>2. Prepayment required \$ _____             (B or C from above)</p> <p>3. Amount of Refund    \$ _____             (1 minus 2)</p> <p>* Please explain in left hand column.</p>	
Title of Officer		Name of Officer (Type or Print)	
Date		Signature of Officer	
<p>Subscribed and sworn to before me this _____ day of _____, 20 ____.</p> <p style="text-align: right;">_____ (Notary Public)</p> <p>Residing at _____</p> <p>My commission expires _____</p>			

6.6.2707 Cessation of Business (1) If an insurer, on a form approved by the commissioner and under oath, notifies the commissioner that it is no longer writing new or renewing existing insurance policies of any type in the state, the commissioner may waive the periodic payment requirements established in these rules.

 <p><b>MONTANA COMMISSIONER OF SECURITIES AND INSURANCE</b> 840 HELENA AVENUE HELENA, MONTANA 59601 (406) 444-2040</p>		<p><b>CESSATION OF BUSINESS NOTIFICATION FORM</b></p> <p>6.6.2707, ARM</p>	
Insurer Name			NAIC Number
Mailing Address	City	State	Zip Code
State of Domicile	Contact Person and Telephone Number		FEIN #
Explanation of adjustment to quarterly tax pre-payment.			
Title of Officer		Name of Officer (Type or Print)	
Date		Signature of Officer	
Subscribed and sworn to before me this _____ day of _____, 20____.			
_____ (Notary Public)			
Residing at _____			
My commission expires _____			



MONTANA COMMISSIONER OF  
SECURITIES AND INSURANCE  
840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

## 2012 FUNERAL INSURANCE ACTIVITY REPORT

ARM 6.6.1008

**FORM MUST BE COMPLETED AND RETURNED EVEN IF THERE HAS BEEN NO ACTIVITY FOR THE YEAR**  
(REPORT DUE MARCH 1)

(Name of Insurance Company)

(N.A.I.C. #)

(Mailing Address – Street or P.O. Box )

(City, State, Zip)

ARM 6.6.1008 provides that the Commissioner may require issuers of funeral insurance to file a supplement to the annual statement. Funeral insurance is a type of life insurance as defined in MCA 33-20-1501 and may be included in a life insurance policy or a limited policy or certificate with a guaranteed death benefit. **This form is to report the number of funeral or pre-need policies written in the current year (CY) and aggregate number of policies issued by the company as of December 31 of the current year. The form also requires the direct written premium for the CY and the aggregate direct written premium for policies that the company has written as of December 31 of the CY.**

MONTANA FUNERAL INSURANCE DATA	CY			Aggregate		
1. Policies Issued Under Montana Law (Direct)	Life insurance producers	Specialized funeral insurance producers	TOTAL	Life insurance producers	Specialized funeral insurance producers	TOTAL
(This section tracks policies written by life insurance producers and specialized funeral insurance producers)						
Total number of individual policies written						
Total number of group policies written						
Total number of certificates written						
Total number of lives insured						
Total face value of death benefit issued	\$	\$	\$	\$	\$	\$
Total direct premium written	\$	\$	\$	\$	\$	\$

	CY		Aggregate	
Total number of policy/certificate cancellations, lapses, terminations and/or surrenders				
Total number of policies/certificates paying death benefits				
Total amount of death benefits paid	\$		\$	

MONTANA FUNERAL INSURANCE DATA	CY			Aggregate		
2. All Policies With Montana as State of Residence (Whether or Not Issued Under Montana Law)	Number of policies/ certificates	Number of lives covered	TOTAL Death Benefit	Number of policies/ certificates	Number of lives covered	TOTAL Death Benefit
Total number of policies/certificates issued in another state, but the policyowner now resides in Montana (indirect)			\$			\$
Total number of policies/certificates assumed			\$			\$
Total number of policies/certificates ceded			\$			\$
Net number of policies/certificates ("direct" plus "indirect" plus "assumed" minus "ceded")			\$			\$

Name:

Title:

(Printed name/title of person preparing report)

(Telephone # and Extension)

(Email address)



State of Montana

**LIFE AND DISABILITY INSURERS  
QUARTERLY PREMIUM TAX PAYMENT  
DUE DATE: APRIL 15, 2013**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2012 premium tax liability (#10 from tax return)  
or 90% of anticipated 2013 tax \$ \_\_\_\_\_
2. Less allowable deductions (*See instructions on back*) \$ \_\_\_\_\_
3. Total 2013 quarterly pre-payment (*line #1 - #2*) \$ \_\_\_\_\_
4. Enter 25% of the amount on line #3 \$ \_\_\_\_\_
5. Amount of 2012 overpayment applied to this  
payment (*see line #24 of the tax return*) \$( \_\_\_\_\_ )
6. **QUARTERLY AMOUNT REMITTED (#4 - #5)** \$ \_\_\_\_\_  
(*Instructions on back*)

Mail payment to: Montana Commissioner of Securities and Insurance  
840 Helena Ave - Helena MT 59601

SAI-22 (11/12)



State of Montana

**LIFE AND DISABILITY INSURERS  
QUARTERLY PREMIUM TAX PAYMENT  
DUE DATE: SEPTEMBER 15, 2013**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2012 premium tax liability (#10 from tax return)  
or 90% of anticipated 2013 tax \$ \_\_\_\_\_
2. Less allowable deductions (*See instructions on back*) \$ \_\_\_\_\_
3. Total 2013 quarterly pre-payment (*line #1 - #2*) \$ \_\_\_\_\_
4. Enter 25% of the amount on line #3 \$ \_\_\_\_\_
5. Amount of 2012 overpayment applied to this  
payment (*see line #24 of the tax return*) \$( \_\_\_\_\_ )
6. **QUARTERLY AMOUNT REMITTED (#4 - #5)** \$ \_\_\_\_\_  
(*Instructions on back*)

Mail payment to: Montana Commissioner of Securities and Insurance  
840 Helena Ave - Helena MT 59601

SAI-22 (11/12)



State of Montana

**LIFE AND DISABILITY INSURERS  
QUARTERLY PREMIUM TAX PAYMENT  
DUE DATE: JUNE 15, 2013**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2012 premium tax liability (#10 from tax return)  
or 90% of anticipated 2013 tax \$ \_\_\_\_\_
2. Less allowable deductions (*See instructions on back*) \$ \_\_\_\_\_
3. Total 2013 quarterly pre-payment (*line #1 - #2*) \$ \_\_\_\_\_
4. Enter 25% of the amount on line #3 \$ \_\_\_\_\_
5. Amount of 2012 overpayment applied to this  
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6. **QUARTERLY AMOUNT REMITTED (#4 - #5)** \$ \_\_\_\_\_  
(*Instructions on back*)

Mail payment to: Montana Commissioner of Securities and Insurance  
840 Helena Ave - Helena MT 59601

SAI-22 (11/12)



State of Montana

**LIFE AND DISABILITY INSURERS  
QUARTERLY PREMIUM TAX PAYMENT  
DUE DATE: DECEMBER 15, 2013**

Insurer Name: \_\_\_\_\_

NAIC # \_\_\_\_\_ Check Number: \_\_\_\_\_

**QUARTERLY TAX PAYMENT CALCULATION**

1. 2012 premium tax liability (#10 from tax return)  
or 90% of anticipated 2013 tax \$ \_\_\_\_\_
2. Less allowable deductions (*See instructions on back*) \$ \_\_\_\_\_
3. Total 2013 quarterly pre-payment (*line #1 - #2*) \$ \_\_\_\_\_
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840 Helena Ave - Helena MT 59601

SAI-22 (11/12)

QUARTERLY TAX PAYMENT INSTRUCTIONS

Line #2 Instructions

The quarterly amounts should be reduced by subtracting the following **allowable deductions**:

A. Anticipated 2013 tax offsets (20% of Montana Life and Health Insurance Guaranty Association assessments paid during tax years 2008-2012):

\$ \_\_\_\_\_

B. Montana Comprehensive Health Association assessments:  
(excluding HIPAA Plan Liability assessments)

\$ \_\_\_\_\_

**Total allowable deductions to transfer to line #2 (on front):**

\$ \_\_\_\_\_

Other Instructions

**Please do not** combine amounts for affiliated companies on a single check.

**If the amount on line #3 is zero or a negative amount:** Enter zero on line #3 and #6 on all 4 payment vouchers and return all 4 vouchers to this office by April 15, 2013.

If insurer deems the total 2013 quarterly pre-payment requirement on line #3 to be a minimal amount (less than \$100), combine all 4 payments in one check, complete all 4 vouchers and submit the payment on or before April 15, 2013.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2013 anticipated premium tax.

**If you have any questions, please contact our office at (406) 444-2040.**

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